

**State Of Maine**  
**Maine Revenue Services**

**Media Reporting - Form 1099 and W-2G for Tax Year 2006**

(Income from 1-1-2006 to 12-31-2006)

NOTE: This document must be read as a draft due to missing link to IRS publication number 1220 for 2006. Status will be changed to final upon reception of correct publication number from the IRS.

Maine Revenue Services (MRS) uses the same file layout as that of the Internal Revenue Service (IRS) for media reporting of forms 1099 and W-2G income. Files must be submitted on diskette or CD; tapes and cartridges will not be processed. This document will be revised in September 2007 to use the 2007 form 1099 record layout.

1. IRS bulletin No 2006-32 revised August 7, 2006 is the record layout standard for submission of 2006 Maine Information Returns except as modified below. Document [www.irs.gov/pub/irs-irbs/irb06-32.pdf](http://www.irs.gov/pub/irs-irbs/irb06-32.pdf) located on the IRS Internet site contains 2006 form 1098, 1099, 5498, and W-2G media record layout information.
2. If you are a non-wage withholder that is exempt from reporting payee withholding information with your Maine Quarterly Return (Form 941ME), you must file Forms 1099 on magnetic media directly with Maine Revenue Services. To obtain an exemption you must have submitted a completed request form to Maine Revenue Services. Once approved, you check the box on line B of your Quarterly Return and exclude Schedule 2.

All others may, at your choice, submit 1099 information by participating in the Combined Federal/State Filing Program. This program allows the payer or its agent to include state data in 1099 information returns filed with the federal government and authorizes the release of this information to the applicable state involved. State information return data submitted to the IRS under this program should not be submitted directly to MRS as doing so will cause duplicate filings.

To take advantage of this program, the payer or agent must first obtain permission from the IRS to participate. After approval has been granted by the IRS to participate in the Combined Federal/State Filing Program, a copy of the letter of approval and a copy of the IRS Form 6947 "Consent for Internal Revenue Service to Release Tax Information" must be sent to MRS at the address below. See IRS Publication 1220 for more information about this program.

3. M.R.S. does not offer Electronic Filing services for acceptance of informational return data. The filing deadline for submission of files for forms 1099 or W-2G and electronic media is the same as that of the IRS, which is the last day of February 2007. If this day falls on a weekend or holiday, the filing deadline is the next business day. If the information returns are filed with the IRS electronically, the filing deadline for both MRS and the IRS is March 31, 2007.

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4. MRS requires filing of payment amount and State Income Tax Withheld information only for the following forms. Payment information from other sources (1099 forms) may be included; however, it will be ignored.
  - Form 1099-DIV Dividends and Distributions
  - Form 1099-G Certain Government and Qualified State Tuition Program Payments
  - Form 1099-INT Interest Income
  - Form 1099-MISC Miscellaneous Income
  - Form 1099-OID Original Issue Discount
  - Form 1099-PATR Taxable Distributions Received From Cooperatives
  - Form 1099-R Distributions from Pensions, Annuities, Retirement, IRAs, etc.
5. The diskette or CD must be accompanied by Form W-3ME to reconcile your withholding account.
6. Attach an external label to each diskette or CD submitted. The label shall be clearly labeled '1099 Filing' and should contain the following information.
  - a. Submitter Federal Identification Number
  - b. Submitter Name
  - c. Submitter City
  - d. Submitter State
  - e. Submitter Zip Code
  - f. Tax year of data (e.g. for income paid from 1-1-2006 to 12-31-2006; tax year = 2006)
  - g. Number of records on file.
  - h. Total of Maine Withholding
7. The diskette or CD should be mailed to the following address:

State of Maine  
Maine Revenue Services  
Attention: 1099 Media Processing  
State House Station 24  
Augusta, ME 04333
8. MRS does not accept or process test files. If test files are received, they will be discarded.
9. MRS does not return media (diskette and CD) submissions. If the transmitter wants proof that MRS has received the media, the transmitter should select a shipping service that provides proof of delivery. MRS no longer accepts magnetic cartridges or reel tape.

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10. MRS does not accept compressed files on diskette.
11. 2006 Form 1099, W-2G Data Standards – The following changes are made to the IRS media standards to include Maine information return data. MRS uses the record layouts and field definitions suggested by the IRS. All filers should supply a copy of the same file to MRS that is submitted to IRS with the 'B' record completed to the following specification. MRS requires completed T, A, and B records. All other fields and records not mentioned here may be included; however, they will be ignored.

T-Record – The field 'total number of payees' is not required to be completed when filing with MRS. The field may be zero filled.

A-Record – No changes.

B-record, column 2 to 5	Payment Year (2006)
B-record, column 6	Corrected Return Indicator
B-record, column 7 to 10	Name Control
B-record, column 11	Type of TIN
B-record, column 12 to 20	Payee TIN
B-record, column 21 to 40	Payee Account Number
B-record, column 248 to 287	First Payee Name Line
B-record, column 288 to 327	Second Payee Name Line
B-record, column 368 to 407	Payee Street Address
B-record, column 448 to 487	Payee City
B-record, column 488 to 489	Payee State
B-record, column 490 to 498	Payee Zip Code
B-record, column 723 to 734	Payee State Income Tax Withheld, right justify and zero fill. The rightmost 2 digits represent cents.
B-record, column 747 to 748	Combined Federal/State code

12. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

13. Technical Contact: Christian Zinck      207-624-9724  
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Administrative

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